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Postal Regulatory Commission
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May 9, 2014

Honorable Shoshana M. Grove, Secretary
Postal Regulatory Commission
901 New York Avenue NW, Suite 200
Washington, D.C. 20268-0001

Dear Ms. Grove:

Pursuant to the Postal Accountability and Enhancement Act, the Postal Service is filing with the Commission the following:

Quarterly Report on Form 10-Q "containing the information prescribed in Form 10-Q of the Securities and Exchange Commission." 39 U.S.C. § 3654(a)(1)(A).

Sincerely,

A handwritten signature in dark ink, appearing to read "Richard T. Cooper", written in a cursive style.

Richard T. Cooper

Enclosure

cc: Ms. Taylor